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I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Dated: November 22, 2006 Signature:

(Russell C. Petersen)

Docket No.: 19036/41172
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Ken Iwayama et al.

Application No.: 10/535,715

Confirmation No.: 2837

Filed: December 19, 2005

Art Unit: 2615

For: WIDE DIRECTIONALITY SPEAKER
SYSTEM, AND COVER ATTACHING
CONSTRUCTION FOR PLANNAR
DIRECT-MOUNTED IMPLEMENTS

Examiner: Huyen D. Le

RESPONSE TO RESTRICTION REQUIREMENT

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the restriction requirement set forth in the Office Action mailed October 23, 2006, please consider the following.

A Listing of the Claims begins on Page 2 of this paper.

Remarks begin on Page 8 of this paper.